

fourth Monday in September next, the courts of common pleas and of general quarter sessions of the peace for the county of Fayette, shall be held on the Mondays next following the courts of Somerset county, and the same courts for the county of Washington, shall be held on the Mondays next following the Fayette county court.

Passed April 17, 1795. Recorded L. B. No. 5, p. 446, etc.

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CHAPTER MDCCCLII.

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AN ACT TO REGULATE THE MODE OF ASSESSING AND COLLECTING COUNTY RATES AND LEVIES.

[Section I.] (Section I, P. L.) Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by the authority of the same, That the freemen of each and every ward, township or district in the city and county of Philadelphia, and in each and every of the other counties of the commonwealth, shall, on the Saturday next preceding the second Tuesday of October in the present year, and on the same day of the same month in every term of three years thereafter, (elect in the same manner, at the same place, and under the same regulations, as the inspectors for the general election are by law directed to be chosen) three reputable freeholders, residing within the bounds of their respective wards, townships or districts, to serve for the year ensuing each and every election, one as assessor, and two as assistant assessors, of the wards, townships or districts, respectively in which such freeholders shall be so elected; and each and every assessor and assistant assessor shall be entitled to have and receive from the county treasurer, as a compensation for his services, the sum of one dollar for each and every day he shall be employed in discharging the duties of his office, and if any person or person, duly elected an assessor, assistant assessor or assessors, or assistant assessors as aforesaid,

shall refuse to serve in the said office, or, after accepting the same, shall in anywise neglect to perform the duties thereof, such person or persons shall, for every refusal or neglect, forfeit and pay the sum of twenty dollars, to be recovered and appropriated as is hereinafter directed.

[Section II.] (Section II, P. L.) And be it further enacted by the authority aforesaid, That on the Saturday next preceding the second Tuesday of October, in each and every year, other than the present year, and the years respectively for holding the elections of assessors and assistant assessors, hereinbefore directed, the freemen of each and every township, ward or district, of the city and county of Philadelphia, and of each and every other county in the commonwealth, shall elect, in the same manner at the same place, and under the same regulations as aforesaid, one assessor, and no more, to serve in and for their respective wards, townships or districts for the year ensuing.

[Section III.] (Section III, P. L.) And be it further enacted by the authority aforesaid, That the assessors, duly elected in the present year, within the term of six weeks from and after the day of their election, and the assessors hereafter to be triennially elected, within the like term from and after the day of their respective elections, shall take a full and true account of all the lands occupied and inhabited, of all unseated lands, and of all the houses and lots of ground lying and being in the wards, townships or districts to which they respectively belong, the amount of the ground rents on and out of the said lands, houses and lots of ground, respectively, or either or any of them, reserved, charged and payable, a list of the mechanics or tradesmen, tavern keepers, shop keepers, persons retailing goods, wares or merchandise, brokers, bankers, merchants, lawyers and physicians, freemen who shall not follow any profession, occupation or calling, and persons of professions or occupations not hereinbefore mentioned, persons held as slaves under forty-five years of age, horses, mares and geldings above four years old, of each head of horned cattle four years old, a description of all the buildings, erections and improvements whatsoever, to the said lands, houses and lots of ground respectively appertaining, or therewith possessed and enjoyed, and a list setting forth the

christian and surnames, and the place and places of residence (if the same be known) of the owner and owners respectively of the said property, which account, description and list, the assessors and assistant assessors shall state and return to the commissioners of their respective counties, together with a just and faithful valuation of the estate and interest of such owner and owners respectively.

[Section IV.] (Section IV, P. L.) And be it further enacted by the authority aforesaid, That in each and every year of making the triennial assessments and return, by this act directed, the respective commissioners of the city and county of Philadelphia, and of each and every other county in this commonwealth, shall meet at the seat of justice in their respective counties, or at such other place as they shall think proper, on the first Tuesday of January, and then and there proceed to examine and compare the returns made to them by the proper assessors and assistant assessors of the said cities and counties respectively, with full power and authority, to revise, alter and adjust the valuation in such returns stated. Provided, That in so doing, the relative value of the property in the same township, ward or district shall not be changed, and the valuation thus revised, altered and adjusted, shall constitute and remain the criterion or rule, by which the quota of all county taxes, upon the property specified in such adjusted assessment and return, shall be regulated and charged upon the several wards, townships and districts of the said city and counties respectively, for the next ensuing term of three years.

[Section V.] (Section V, P. L.) And be it further enacted by the authority aforesaid, That whenever and as often as the said commissioners of the said city and county of Philadelphia, and of the other counties of the commonwealth, respectively, shall deem it proper to levy a tax equal to one cent in the dollar upon the adjusted value of the property returned to them respectively as aforesaid, for the use of the said city and county of Philadelphia, and of the other counties of the commonwealth respectively, the commissioners shall order and direct that the following sums of money be levied and raised from each and every freeman who shall not follow any profession, occupation

or calling, not more than ten dollars nor less than fifty cents; from each mechanic or tradesman, not more than two dollars nor less than thirty cents; from each tavern keeper, shop keeper, or other person retailing goods, wares and merchandise, not more than five dollars nor less than fifty cents; from each broker, banker, merchant, lawyer or physician, not more than ten dollars nor less than one dollar; from persons of professions or occupations not hereinbefore mentioned, not more than eight dollars nor less than twenty-five cents; from the holder of any person or persons held as a slave or slaves under the age of forty-five years, one dollar for each person thus held as a slave; and whenever the tax upon real property shall be under the said rate of one cent in the dollar, the said taxes upon occupations, professions and personal property shall be lowered in due proportion thereto; but it is the true intent and meaning of this act, and it is hereby declared, that the said commissioners shall not, at any time, cause to be assessed and levied any tax upon any other articles of property, real, personal or mixed, other than those hereinbefore mentioned and enumerated. Provided always, That any land tax to be levied and raised, shall not, at any time, exceed the sum of one cent in the dollar on the valuation of the lands.

[Section VI.] (Section VI, P. L.) And be it further enacted by the authority aforesaid, That as soon as the commissioners shall have ascertained and declared the amount of the tax to be levied and raised for the ensuing year, within their respective counties, the said commissioners shall forthwith calculate and apportion the sum of such tax, to be charged on each and every owner of the property and estate in the respective wards, townships or districts, according to the valuation thereof, stated in the next immediately preceding triennial assessment and return, and the corresponding rate of poundage settled and prescribed by the commissioners as aforesaid, and shall transmit and deliver a fair and perfect transcript of such calculation and apportionment to the assessor of each and every ward, township or district, together with a warrant and warrants to each and every assessor directed, requiring them and every of them, within their respective wards, townships and districts, to make and return

a full and true account of all and every person and persons, and of all and singular the property and effects whatsoever, by the fifth section of this act made liable to taxation; and the said assessors respectively shall, within thirty days from and after the date of the warrants to them issued as aforesaid, make and return, in writing, to the commissioners of the proper county, the said account, therein setting forth the christian and surnames of each and every person who is made liable to taxation as aforesaid, or is the owner of any taxable property and effects in the said fifth section specified, together with a just and accurate estimate of the sum and sums of money with which such person and persons respectively ought to be charged, in pursuance of this act, and according to the amount of the tax to be levied and raised; and the said assessors respectively, shall give due notice to each and every such person and person within their respective wards, townships and districts, of the amount wherewith they are respectively charged as aforesaid, is well on account of their real, as their personal estate, situation, profession and offices, and of the day and place when and where appeals in opposition to such charges will be received, heard and decided, and the commissioners of the said city and counties respectively shall receive, hear and decide any appeals that shall thereupon be made in the same manner and with like effect as heretofore; but no alteration shall be made in the assessments upon the real property, except where the same has been divided, and where the houses or other buildings valued in the assessment have been destroyed or damaged by accident, in which cases the commissioners shall, on the appeal of the parties concerned, apportion the assessment between the several owners of the property thus divided, or make an abatement in proportion to the damage suffered, as the same may require, and the said commissioners shall further have power, on such appeals, to abate or take off the tax, upon such freemen, mechanics or persons of other profession, as they may think unable to discharged the same.

[Section VII.] (Section VII, P. L.) And be it further enacted by the authority aforesaid, That when lands or tenements are owned by persons not residing within the townships, wards or districts in which such lands or tenements are situate,

and upon which a tenant resides, or which is used by such tenant, then and in such case, the said tenant, together with the goods, chattels and effects of such tenant, as well as the goods, chattels and effects of the owner of such lands and tenements, are and shall be subject to the payment of such taxes, and the said goods and chattels, and effects, shall be subject to distress and sale, for the recovery thereof, and such tenant who shall pay any such tax assessed on any such lands and tenements, or from whom the same shall be recovered as aforesaid, shall and may retain the same out the rent due or growing due from any such tenant, for the use of such lands or tenements, or recover the same, with costs of suit and damages, by action of debt, of and from the owner of such lands or tenements. Provided always, That nothing herein contained shall in any manner alter or affect any contract made between any landlord and tenant respecting the payment of taxes.

[Section VIII.] (Section VIII, P. L.) And be it further enacted by the authority aforesaid, That the deputy surveyors of the respective counties or districts shall, at any time, upon application of the commissioners of the respective counties, make a return to the said commissioners of all the lands surveyed in their respective districts, of which they may have draughts, and of all the warrants or orders of survey to them directed and not yet executed, or of such surveys or warrants which the said commissioners may require, which return shall include a list of the number of acres in each survey or warrant contained, and of the names and surnames of the original warrantees, the waters on which the same is situate, the land to which it is contiguous, and the township, if known, where it lies; for which return the said deputy surveyors shall receive from the county treasurer, upon the order of the commissioners, four cents for each warrant or survey thus returned to the said commissioners; and every deputy surveyor, who shall refuse or neglect to make such return to the commissioners, when required, shall forfeit and pay, for every such neglect or refusal, the sum of one hundred dollars; and unseated lands, whenever they shall be taxed, returned, advertised or sold, by virtue of this act, shall be taxed, returned, advertised or sold in the name of the original warrantee, until

notice shall have been given to the commissioners that the land claimed under such warrant has been conveyed to some other person than the original warrantee or purchaser.

[Section IX.] (Section IX, P. L.) And be it further enacted by the authority aforesaid, That when the said commissioners respectively shall have received the returns of the unseated lands, and other real estates within their respective counties, they shall, within three months after the said tax shall be laid, if the owner live within the county and can be found, transmit a transcript of the said return, and of the tax to be levied thereon, to the sheriff of the county, but if the owner do not live within the county, the commissioners shall, within three months after the said tax shall be laid, if the owner has previously filed with the commissioners an account of the place of his abode and occupation, transmit a transcript of the said return, and tax to be levied thereon, to the sheriff of the county wherein the party resides, who shall serve a copy of the said transcript on the owner, or shall leave a copy at his usual place of abode, for which service the said sheriff shall receive a compensation, equal to that allowed for serving an execution issued by a court of common pleas.

[Section X.] (Section X, P. L.) And be it further enacted by the authority aforesaid, That when the owner of such unseated land cannot be found, and any tax shall have remained unpaid for the term of three years after the assessment thereof, the commissioners of the proper county, having first advertised the same in seven different public places within the county, shall proceed, on the first Tuesday of August next, after the expiration of the three years, to sell so much of such unseated tract of land as may be necessary to satisfy the arrearages of taxes due thereon, together with all costs and charges and interest on the amount of the tax, at the rate of one per cent., for every month that shall elapse from the time at which such tax became due, and until the same is actually discharged. Provided always. That any person or persons who shall occupy any lands, which previously to such occupancy were unseated, and on which such taxes were previously due, shall become liable to the payment of the same, as fully and completely as if he were originally the

owner thereof, and any person who shall purchase such unseated tract of land, and shall record the deed or title thereof in the proper county, or who shall in any other manner acquire a legal title thereto, shall be liable to pay all taxes due on the same, and may be proceeded against in the same manner, as the original owner might have been by virtue of the provisions of this act.

[Section XI.] (Section XI, P. L.) And be it further enacted by the authority aforesaid, That each and every assessor, assistant assessor, county commissioner, and county treasurer, shall, as soon as conveniently may be after his election or appointment, and before he enters on the duties of his office, take and subscribe, in the presence of the president, or one of the associate judges of the court of common pleas of the proper county, an oath or affirmation, faithfully and diligently to perform the duties of his office, which oath or affirmation, so taken and subscribed, shall be transmitted by the judge or justice before whom the same may be done, to the prothonotary of the proper county, and by him to be filed among the records of the said county.

[Section XII.] (Section XII, P. L.) And be it further enacted by the authority aforesaid, That if the freemen of any township, ward or district in the city and county of Philadelphia, or in any other county of the commonwealth, shall at any time refuse or neglect to elect either one assessor, or two assistant assessors; or if in any township, ward, or district, any person or persons duly elected an assessor or assistant assessors, shall refuse to serve in the said office, or in case of vacancy, in either of the said offices by death, inability, removal or otherwise, it shall be lawful for the commissioners of the proper county to appoint either one assessor, or two assistant assessors, for such township, ward or district, which assessor, or assistant assessors, thus appointed, shall have and enjoy every and all the powers vested in, and shall be obliged to perform all and every the duties enjoined on, the assessor or assistant assessors directed by this act to be elected by the freemen of the respective townships, wards or districts.

[Section XIII.] (Section XIII, P. L.) And be it further enacted by the authority aforesaid, That the fines and forfeitures



under this act shall be sued for and recovered by the treasurer of the proper county, for the use thereof, in the same manner, and with the like effect, as the law authorizes and directs in the case of debts to the amount of such fines and forfeitures respectively.

[Section XIV.] (Section XIV, P. L.) And be it further enacted by the authority aforesaid, That those parts of the several acts of assembly now in force respecting county rates and levies, and not hereby altered or supplied, be and continue in force until the first day of January, one thousand seven hundred and ninety-seven, and from thence until the end of the next session of the general assembly.

Passed April 17, 1795. Recorded L. B. No. 5, p. 454, etc.

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## CHAPTER MDCCCLIII.

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AN ACT TO ENABLE THE PRESIDENT, MANAGERS AND COMPANY OF THE PHILADELPHIA AND LANCASTER TURNPIKE ROAD TO INCREASE THE WIDTH OF THE SAID ROAD, IN CERTAIN CASES.

[Section I.] (Section I, P. L.) Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania, in General Assembly met, and it is hereby enacted by the authority of the same, That the president, managers and company of the Philadelphia and Lancaster turnpike road be, and they are hereby, authorized and empowered, whenever the turnpike road has been laid out on the ground of any road heretofore laid out and opened of a greater width than fifty feet, to increase the width of the said turnpike road to the same extent, on the same ground as the former road has been laid out and opened, provided the same shall not exceed sixty-eight feet.

[Section II.] (Section II, P. L.) And be it further enacted by the authority aforesaid, That in such other places as the said president, managers and company shall deem it necessary, and the owners of the land shall be willing to sell them the ground